

Return of Organization Exempt From Income Tax**2008**Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection**For the 2008 calendar year, or tax year beginning , 2008, and ending**

B	Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	BOY SCOUTS OF AMERICA MOHEGAN COUNCIL, INC. 19 HARVARD ST WORCESTER, MA 01609	D Employer Identification Number 04-2105867 E Telephone number 508-752-3768 G Gross receipts \$ 1,336,753.
F Name and address of principal officer SAME AS C ABOVE			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) ▶ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ WWW:MOHEGANCOUNCILBSA.ORG				
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of Formation 1916 M State of legal domicile MA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>DEVELOPING LEADERSHIP ABILITY IN YOUTH</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets 3 Number of voting members of the governing body (Part VI, line 1a) 3 160 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 160 5 Total number of employees (Part V, line 2a) 5 90 6 Total number of volunteers (estimate if necessary) 6 0 7a Total gross unrelated business revenue from Part VIII, line 12, column (C) 7a 0. b Net unrelated business taxable income from Form 990-T, line 34 7b 0.			
Revenue	8 Contributions and grants (Part VIII, line 1h) 9 Program service revenue (Part VIII, line 2g) 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year Current Year	160,782. 97,833. 434,244. 507,887. 46,887. 256,673. 133,216. 265,765. 859,990. 1,128,158.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ▶ 64,101. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses. Subtract line 18 from line 12	459,847. 575,983. 582,622. 755,560. 1,042,469. 1,331,543. -201,649. -203,385.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20	Beginning of Year End of Year	3,474,925. 2,875,751. 153,456. 184,999. 2,208,914. 1,833,604.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer JOHN S. GAREE Type or print name and title	Date 11-16-09	SCOUT EXECUTIVE
Paid Preparer's Use Only	Preparer's signature ▶ Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ BISCEGLIA, STELMAN & FUDEMAN, LLP 44 FRONT STREET, SUITE 430 WORCESTER, MA 01608	Date 11/16/09 EIN ▶ N/A Phone no ▶ (508) 799-2491	Check if self-employed <input checked="" type="checkbox"/> Preparer's identifying number (see instructions) N/A

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0112L 12/22/08

Form **990** (2008)

SCANNED DEC 15 2009

783

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

DEVELOPING LEADERSHIP ABILITY IN YOUTH2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 728,887. including grants of \$) (Revenue \$ 377,625.)YOUTH DEVELOPMENT PROGRAMS4b (Code:) (Expenses \$ 331,324. including grants of \$) (Revenue \$ 310,107.)CAMPING FEES AND OTHER YOUTH RELATED PROGRAMS4c (Code:) (Expenses \$ 123,392. including grants of \$) (Revenue \$ 80,683.)CONFERENCE CENTER FEES AND OTHER DEVELOPMENT PROGRAMS

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)4e Total program service expenses ▶ \$ 1,183,603. (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.		X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If 'Yes,' complete Schedule L, Part IV</i>	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i>	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>	37	X

BAA

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1 a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable	1 a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2 a	90
2 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2 b	X
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? b If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.	4 a	X
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5 c	
6 a Did the organization solicit any contributions that were not tax deductible?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7 g	X
h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7 h	X
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9 a	
b Did the organization make any distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12	10 a	
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from other members or shareholders	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	

BAA

Form 990 (2008)

Part VI Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1 a Enter the number of voting members of the governing body		
1 b Enter the number of voting members that are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	X	
6 Does the organization have members or stockholders?		X
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?		X
9 a Does the organization have local chapters, branches, or affiliates?	X	
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990. SEE SCHEDULE O.		X
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

Section B. Policies

	Yes	No
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done.	X	
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers of key employees of the organization?		X
Describe the process in Schedule O (see instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed: MA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

JOHN S GAREE 40 FORT SUMTER DRIVE HOLDEN MA 01520 508-752-3768

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	97,833.				
	g Noncash contribns included in lns 1a-1f:	\$					
	h Total. Add lines 1a-1f			97,833.			
PROGRAM SERVICE REVENUE	2 a PROGRAM SERVICE REVENUE		Business Code	507,887.	507,887.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			507,887.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)			-90,872.	-90,872.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real (ii) Personal				
	6 a Gross Rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
				350,000.			
	b Less: cost or other basis and sales expenses				2,455.		
	c Gain or (loss)				347,545.		
	d Net gain or (loss)			347,545.			347,545.
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a	162,695.			
	b Less: direct expenses		b				
	c Net income or (loss) from fundraising events			162,695.	162,695.		
	9 a Gross income from gaming activities See Part IV, line 19		a				
	b Less: direct expenses		b				
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		a	309,210.				
b Less: cost of goods sold		b	206,140.				
c Net income or (loss) from sales of inventory			103,070.	103,070.			
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			1,128,158.	682,780.	0.	347,545.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	88,091.	88,091.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	0.	0.	0.	0.
7 Other salaries and wages	393,521.	333,046.	27,838.	32,637.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	49,018.	39,753.	4,265.	5,000.
10 Payroll taxes	45,353.	38,605.	3,106.	3,642.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Prof fundraising svcs See Part IV, ln 17				
f Investment management fees				
g Other	66,370.	28,199.	34,623.	3,548.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	103,934.	101,164.	1,275.	1,495.
17 Travel	35,661.	34,683.	450.	528.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	37,781.	36,177.	441.	1,163.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	48,199.	39,090.	4,193.	4,916.
23 Insurance	23,440.	19,454.	1,835.	2,151.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUPPLIES	239,264.	233,629.	2,176.	3,459.
b DEFALCATION	108,767.	108,767.		
c EQUIPMENT RENTAL & MTN	22,648.	21,918.	336.	394.
d PRINTING AND PUBLICATIONS	22,066.	19,658.	1,060.	1,348.
e PMTS TO AFFILIATES	15,925.	15,925.		
f All other expenses	31,505.	25,444.	2,241.	3,820.
25 Total functional expenses. Add lines 1 through 24f	1,331,543.	1,183,603.	83,839.	64,101.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	179,085.	1	100,367.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	15,883.	4	10,500.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	59,139.	8	65,814.
	9 Prepaid expenses and deferred charges	12,702.	9	30,296.
	10a Land, buildings, and equipment: cost basis	10a 2,587,594.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 1,633,115.		
	11 Investments – publicly-traded securities	983,005.	10c	954,479.
	12 Investments – other securities. See Part IV, line 11.	1,112,556.	11	857,147.
	13 Investments – program-related. See Part IV, line 11.		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,112,555.	15	857,148.	
	3,474,925.	16	2,875,751.	
LIABILITIES	17 Accounts payable and accrued expenses	69,168.	17	103,663.
	18 Grants payable		18	
	19 Deferred revenue	64,705.	19	70,272.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	19,583.	25	11,064.
	26 Total liabilities. Add lines 17 through 25	153,456.	26	184,999.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	1,368,730.	27	1,165,345.
	28 Temporarily restricted net assets	378,676.	28	217,494.
	29 Permanently restricted net assets	461,508.	29	450,765.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	2,208,914.	33	1,833,604.
	34 Total liabilities and net assets/fund balances.	2,362,370.	34	2,018,603.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If 'Yes' to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If 'Yes,' did the organization undergo the required audit or audits?

	Yes	No
2a	X	
2b		X
2c	X	
3a		X
3b		

BAA

Form 990 (2008)

Department of the Treasury
Internal Revenue Service

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA
MOHEGAN COUNCIL, INC.**

Employer identification number
04-2105867

The organization is not a private foundation because it is: (Please check only **one** organization)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)** Enter the hospital's name, city, and state. _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 9 ☐ An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III – Functionally integrated d ☐ Type III– Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the organizations the organization supports.

[illegible]

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants.').	181,498.	231,744.	213,584.	160,782.	97,833.	885,441.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						0.
4 Total. Add lines 1-3	181,498.	231,744.	213,584.	160,782.	97,833.	885,441.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						885,441.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	181,498.	231,744.	213,584.	160,782.	97,833.	885,441.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	36,036.	41,402.	41,692.	46,887.	256,673.	422,690.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10						1,308,131.
12 Gross receipts from related activities, etc. (see instructions)					12	0.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	67.7 %
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	0.0 %

16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☒

b 33-1/3 support test – 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

17a 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

b 10%-facts-and-circumstances test – 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

BAA

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1-5.						
7a Amounts included on lines 1, 2, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.	18	%
19a 33-1/3 support tests – 2008. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
b 33-1/3 support tests – 2007. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. <input type="checkbox"/>		

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

[illegible]

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****Attach to Form 990. To be completed by organizations that
answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008**Open to Public
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

04-2105867

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if
the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?? ☐ Yes ☐ No

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land		414,074.		414,074.
b Buildings		1,293,903.	847,218.	446,685.
c Leasehold improvements		174,910.	153,405.	21,505.
d Equipment		117,269.	109,385.	7,884.
e Other		587,438.	523,107.	64,331.
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				954,479.

BAA

Schedule D (Form 990) 2008

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

N/A

1	Total revenue (Form 990, Part VIII, column (A), line 12)	
2	Total expenses (Form 990, Part IX, column (A), line 25)	
3	Excess or (deficit) for the year Subtract line 2 from line 1	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4-8	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

N/A

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)		5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

N/A

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)		5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XIV Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

Department of the Treasury
Internal Revenue Service

► Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization **BOY SCOUTS OF AMERICA
MOHEGAN COUNCIL, INC.**

Employer identification number
04-2105867

Part I	Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.
---------------	---

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | | | |
|--------------------------|-------------------------|--------------------------|---------------------------------------|
| <input type="checkbox"/> | Mail solicitations | <input type="checkbox"/> | Solicitation of non-government grants |
| <input type="checkbox"/> | Email solicitations | <input type="checkbox"/> | Solicitation of government grants |
| <input type="checkbox"/> | Phone solicitations | <input type="checkbox"/> | Special fundraising events |
| <input type="checkbox"/> | In-person solicitations | | |

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☒ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col.(i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						0

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col. (a) through col. (c))
REVENUE	1 Gross receipts	162,695.			162,695.
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	162,695.			162,695.
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4- through 7 in column (d)				
	9 Net income summary. Combine lines 3 and 8 in column (d)				162,695.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col. (a) through col. (c))
REVENUE	1 Gross revenue.				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' Explain

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	YES	NO
9a		
10a		
11		
12		

13. Indicate the percentage of gaming activity operated in:**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ _____

Address: ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a****b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____**c** If 'Yes,' enter name and address:

Name: ▶ _____

Address: ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **BOY SCOUTS OF AMERICA**
MOHEGAN COUNCIL, INC.

Employer identification number
04-2105867

FORM 990, PART VI, LINE 10 - FORM 990 REVIEW PROCESS

STATEMENT

2008

FEDERAL WORKSHEETS

PAGE 1

CLIENT BOYSCOUT

BOY SCOUTS OF AMERICA
MOHEGAN COUNCIL, INC.

04-2105867

11/16/09

01 21PM

COMPUTATION OF COST OF GOODS SOLD (FORM 990)

1. INVENTORY AT START OF YEAR	59,139.
2. PURCHASES	212,815.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	271,954.
7. INVENTORY AT END OF YEAR	65,814.
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	206,140.

RECONCILIATION OF CHANGE IN NET ASSETS

TOTAL REVENUE	\$ 1,128,158.
TOTAL EXPENSES	1,331,543.
EXCESS OR DEFICIT FOR THE YEAR PER FORM 990	-203,385.
EXCESS OR DEFICIT FOR THE YEAR PER FINANCIAL STATEMENTS	-203,385.

FORM 990, PART IX, LINE 24
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
DEFALCATION	108,767.	108,767.		
EQUIPMENT RENTAL & MTN	22,648.	21,918.	336.	394.
MISCELLANEOUS	12,215.	10,281.	887.	1,047.
PMTS TO AFFILIATES	15,925.	15,925.		
POSTAGE AND SHIPPING	12,455.	9,062.	1,016.	2,377.
PRINTING AND PUBLICATIONS	22,066.	19,658.	1,060.	1,348.
SUPPLIES	239,264.	233,629.	2,176.	3,459.
TELEPHONE	6,835.	6,101.	338.	396.
TOTAL	\$ 440,175.	\$ 425,341.	\$ 5,813.	\$ 9,021.

ATTACHMENT FORM 990 BOY SCOUTS OF AMERICA, MOHEHGASN COUNCIL 2008

Form 990, Part 1

- 1) The mission of the Boy Scouts of America is to prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.
- 2) Voting members – 71 Members at Large + 89 Charter Reps.
- 3) Independent voting members – 160
- 4) Employees – 90
- 5) Total number of volunteers – 2,001

Form 990, Part 3

1) 2008 Selected Achievements

Membership and Retention

- Overall Balanced Growth in units and members, #2 Council in Area 1, Northeast Region
- Membership growth in Cub Scouts of 1.1% (as of 12/23/08). First time in 4 years.
- +9.6% increase in Tiger Cub Program (1st grade).
- +2.1% growth in traditional members (as of 12/23/08)
- +5.0% growth in units
- 4th year of consistent growth in Boy Scout membership, +1.9% in 2008
- Improved retention from 72.5% to 73.9%
- Improved membership density of youth served from 9.5% to 10.1%
- Increased number of members in Urban Emphasis program

Program and Camping

- Increased Boy Scout camp attendance from 572 ('07) to 689 scouts ('08), +20.5% growth.
- Made significant capital improvements and building renovations including the addition of the Ecology/Conservation bldg., internet access at camp, site upgrades to Thunderbird campsite, ventilation in the dining hall, a new walk-in freezer, new lighting in Handicraft, improvements to the waterfront tower, new decking on the docks, shower house renovations, and made facility improvements to the West Lodge and West Conference center.
- Introduced the 2008 Family Guide
- TVSR hosted 2008 National Camp School
- Produced two new camp videos (Boy Scout Resident Camp and Day Camp)
- All camps achieved BSA, Nationally accredited certification
- 65 Scouts achieved the rank of Eagle in 2008 vs. 51 in 2007

Fundraising and Development

- Hired a Development Director resulting in the following:
 - ⇒ Increased overall Friends of Scouting campaign from \$115,163 to \$117,315, +1.9%
 - ⇒ Increased total # of donors from 1,004 to 1,305, +30% with most of the donors coming from scout families (805 in 2007 to 1,102 in 2008).
 - ⇒ Increased Popcorn Sales from \$222,061 ('07) to \$256,648 ('08), +15.6%

Manpower and Personnel

- Recruited 14 new board members to complete new board member orientation
- Increased the number of registered adult volunteers from 1,930 to 2,000, +3.6%

Other

- All 3 districts achieved Quality District and the Mohegan Council achieved Quality Council
- 2) New Program Services – Development office
 - 3) No programs eliminated
 - 4) Deliver Program Support to units, Provide Camping Facilities, and Administrative Support

Form 990, Part IV

- 1) Political Activities - None
- 2) Lobbying Activities – No
- 3) Conservation Easement – No, but TVSR is a Trust
- 4) Excess Benefit with disqualified person – No
- 5) Direct Business relationship – No
- Family – No
- Serve as officer of an entity while doing business – No

Form 990, Part VI

- 1) Number of voting members – 160
- 2) Independent Voting members – 160
- 3) Officer/Family relationship, etc – No
- 4) Changes to organizational docs – No
- 5) Members elected by governing body – Yes
- 6) Approval by members – Yes
- 7) Documented meetings – Yes
- 8) Branches or Affiliates with policies – No
- 9) Copy of 990 provided to governing body before filing - No (Jon, let me know if we should do so)
- 10) Whistleblower – Yes
- 11) Written document and destruction policy – Yes
- 12) Compensation – Yes, by a compensation and benefits committee which includes the board president, Treasurer, and legal and is based on National recommendations
- 13) Joint venture with taxable entity – No
- 14) Policies and financials available – Yes, upon request

Form 990, Part VII

- 1) Paid Board Members – N/A
- 2) Current Employees
 - Jay Garee – Scout Executive
 - Alison Specter – Development Director
 - Matthew Conlon – District Executive
 - Jeff Harris – District Executive
 - Greg Jacques – District Executive
 - Joseph Marengo – Camp Ranger
 - Pam Thomas – Accounting Specialist
 - Thanh Nguyen – Office Manager/Assistant to the Scout Executive
 - Dave Hardies – Council Support Specialist
 - Ann Simoneau – Trading Post Clerk
- 3) List any employees paid over \$100,000 – N/A
- 4) Former employees paid over \$100,000 – N/A
- 5) Former director's or trustees receiving more than \$10,000 – N/A
- 6) Independent contractor's – Tom Gaudette, Food Service (included his purchase of food and supplies)

Form 990, Part VIII

- 1) 5 Largest programs

Cub Scouts is for boys in grades 1 – 5 and is designed to have boys participate in activities which are used to achieve the aims of scouting—citizenship training, character development, and personal fitness.

Boy Scouts is for boys in grades 6 – 12 (ages 11 – 17) and is a program of fun outdoor activities, peer group leadership opportunities, and a personal exploration of career, hobby and special interests, all designed to achieve the BSA's objectives of citizenship training, character development, and personal fitness.

Venturing is for boys and girls who are 14 – 20 with a purpose to provide positive experiences to help young people mature and to prepare them to become responsible and caring adults.

Exploring is for boys and girls who are 14 – 20 with a purpose to provide experiences to help young people mature and to prepare them to become responsible and caring adults. Explorers are ready to investigate the meaning of interdependence in their personal relationships and communities.

Learning for Life is a program for youth in grades K – 12 and offers seven programs designed to support schools and community-based organizations in their efforts to prepare youth to successfully handle the complexities of contemporary society and to enhance their self-confidence, motivation, and self-esteem.

Schedule G

- 1) Raised Funds via – Mail Solicitation, email, phone, in person, non-govt. grants, and special fundraising events. Did not receive govt. grants.
- 2) Fundraisers in excess of \$5,000 (Alison Specter, employee)

- 3) Fundraising events with gross receipts in excess of \$5,000 (Golf Tournament and Character Counts)

Schedule I

- 1) Selection Criteria for Camperships is based on individual requests of financial need. The council has an application process to determine camperships and sets a uniform level of providing up to 50% assistance to attend camp with requests to have units support the remainder through fundraising activities conducted by the scout program. The Scout Executive approves all requests for assistance.

Monitoring the use of grants – Grants are considered temporarily restricted gifts and used for the purposes in which gifts were determined. The council requests grants for camperships, urban outreach, operating, camp programs, and capital expenses.

Schedule L

- 1) N/A
- 2) See attached
- 3) Camperships – See attached
- 4) Business transactions involving related persons – N/A

Schedule M

- 1) Non-cash property received by the organization – N/A
- 2) Gift Acceptance Policy – Equipment and Capital Gifts In Kind with asset value of \$500 or more are inventoried and depreciated. All monetary donations are recorded and tracked to comply with donor intent

Schedule N

- 1) Did organization terminate 25% of assets – No
- 2) N/A

Schedule R

- 1) Related to taxable entities - None

MOHEGAN COUNCIL

RESPONSIBLE FOR CUSTODY OF FUNDS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

RESPONSIBLE FOR FUND RAISING

John S. Garee, 19 Harvard Street, Worcester, MA 01609

Alison Specter, 28 Johnson Rd, Sutton, MA 01590

RESPONSIBLE FOR CUSTODY OF FINANCIAL RECORDS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

AUTHORIZED TO SIGN CHECKS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

John J. Spillane, 23 Institute Ed, Worcester, MA 01609

Robert Paulsen, 1 Eastern Ln, Rutland, MA 01543

**2009-2010
EXECUTIVE BOARD MEMBERS**

AHEARN, JEREMY

*(B) OWNER AHEARN EQUIPMENT, INC 460 Main Street (H) 31 Blithewood Ave, # 1006	01562 01604	Spencer Worcester	Email: JJahearn@ahearnequipment.com 508 885 7085
---	----------------	----------------------	---

ATLAS, JOHN – TV Alumni Association-2009

(H) 97 Parkton Ave	01605	Worcester	Email: Jkarl1958@aol.com 508 856 0303
--------------------	-------	-----------	---

BABCOCK, ROBERT JR. – Popcorn Chair 1995

*(B) Vice President BANKNORTH 370 Main Street (H) 54 Coolidge Circle	01608 01532	Worcester Northboro	Email: Robert.Babcock@TDBanknorth.com 508 368 6522 (Fax) 508 368 6549 508 393 9540
---	----------------	------------------------	---

BROWN, DOUG, ESQ.-2009

*(B) General Counsel UMASS MEMORIAL HEALTH CARE CENTER One biotech Park 365 Plantation Street	01605-2376	Worcester	Email: Douglas.brown@umassmemorial.org 508 334 0424
--	------------	-----------	---

COGHLIN, EDWIN B (JR) – Treasure Valley Trustee-1972

*(B) President COGHLIN ELECTRICAL CONTRACTORS, INC. 100 Prescott Street (H) 68 Gates Road	01605 01545	Worcester Shrewsbury	Email: tedcoghlin@coghlin.com 508 793 0303 (Fax) 508 793 0350 508 842 8270
--	----------------	-------------------------	---

COLLINS, JOHN M, ESQ.-Vice President-Administration-1995

*(B) 47 Memorial Drive (H) 47 Memorial Drive	01545 01545	Shrewsbury Shrewsbury	Email: JackMCOPA@aol.com 508 839-4873 (Fax) 508 842 1556 508 845 2344
---	----------------	--------------------------	---

CREEDON, JOHN, JR., ESQ.-2008

*(B) FLETCHER, TILTON & WHIPPLE, P.C. 370 Main Street, 12 th Floor	01608	Worcester	Email: Jcreedon@ftwlaw.com 508 459 8000
--	-------	-----------	---

DAVIDSON, JAMES F. - 2009

*(B) Vice President of Ancillary & Support Services SAINT VINCENT HOSPITAL 123 Summer Street	01608	Worcester	Email: jim.davidson@stvincenthospital.com 508 363 5188
--	-------	-----------	---

DiPIERRO, MICHAEL A. – Past Council President-1994

Email: Mdipierro@mail.com

(B) Principal
TRIDENT CONSULTING GROUP
P.O. Box 404

508 842 6457 (Fax)
508 845 2804

*(H) 15 Merriam Avenue 01545 Shrewsbury 508 845 5081

DiPIERRO, PAUL A.

(H) 248 Riverlin Street 01527 Millbury

DOOLEY, CARON J. -2008

Email: cdooley@southbridgesavingsbank.com

*(B) Assistant Vice President
SOUTHBRIDGE SAVINGS BANK
1073 Main Street

508 829 0865
508 829 7143 (Fax)

01520 Holden

DOYLE, JAMES W. – 2009

Email: jdoyle@polarbev.com

*(B) Vice President & Plant General Manager
POLAR BEVERAGES
1001 Southbridge Street

508 749 2270

01610-2259 Worcester

EBERSOLD, JOHN- Massasort District Chairman - 2005

(B) Product Identification Customer Development Leader
FLEXCON CO.

Email: Jebersold@Flexcon.com

1 Flexcon Industrial Park

508 885 1434 (Fax)
508 885-8291

*(H) 55 Woodside Road

01562
01562

Spencer
Spencer

508 885-9520

ERICKSON, KEITH R.-2009 – Council Treasurer

Email: kerickson@stowedegon.com

(B) Director of SEC Client Services
Stowe & Degon

978 407 5010 (Cell)
978 537 0025

20 Main Street, Suite 2-C

866 636 2533 (Fax)

(H) 60 Lynnhaven Road

01453
01543

Leominster
Leominster

978 840 4123

FLOTTE, TERENCE R, M.D. – 2009

Email: terence.flotte@umassmed.edu

*(B) Executive Deputy Chancellor, Provost & Dean
UMASS SCHOOL OF MEDICINE
55 Lake Avenue, North

Email: Linda.boria@umassmed.edu
508 856 2107

01655

Worcester

GATES, GERALD M – 2003

Email: Ggates@AmericanstopLoss.com

(B) AMERICAN STOP LOSS INSURANCE
250 Commercial Street, Suite

508 799 2391

5 Clearings Way

978 464 5636

*(H)

01608
01541

Worcester
Princeton

HARDING, DAVID – 2009

Email: dharding@polarbev.com

*(B) Director of Warehouse Operations
POLAR BEVERAGES
1001 Southbridge Street

508 749 2269

01610-2259

Worcester

HARRIS, CHARLES – 2008 Hass. District Chair

*(H) 38 Stowe Road

01527

Millbury

ItemE@aol.com

<u>HOPPER, BRUCE</u> , Quinsigamond District Chairman-2007 (H) 149 Central Street 01501 Auburn	Email: bhopper@hopperatty.com 508 754 6168
<u>JEFFERSON, CLIFFORD</u> (H) 7 Shelter Ridge Road 01524 Leicester	
<u>JEPPSON, NANCY</u> – 2004 (B) WORCESTER ART MUSEUM 55 Salisbury Street 01609 Worcester *(H) 25 Metcalf Street 01609 Worcester	Email: Nancyjeppson@worcesterart.org 508 799 4406 Ext. 3025 508 752 0575
<u>JUSTI, WALTER</u> – Council Commissioner-2003 *(H) 12 Saybrook Road 01545 Shrewsbury	Email: Wjusti@townisp.com 508 845 1570
<u>KANE, TIM</u> -VP Marketing 2005 *(H) 195 Rice Corner Rd 01506 Brookfield	Email: Tkane@Turley.com (B) Email: tdkane@charter.net 508. 867.5985 413. 813. 5350 ©
<u>KEARNEY, KEVIN R., PhD</u> - 2009 *(B) Director of Service Learning MASSACHUSETTS COLLEGE OF PHARMACY & HEALTH SCIENCES 19 Foster Street 01608 Worcester	Email: Kevin.Kearney@mcpshs.edu 508. 373. 5605
<u>KELLEY, JOHN T</u> – 2009 *(B) Vice President COMMERCE BANK & TRUST COMPANY 368 Main Street 01608 Worcester	Email: jtkelley@bankatcommerce.com 508 797 6933 (Fax) 508.791.9652 508 789 4801 ©
<u>KENARY, IV, JAMES B.</u> – 2009 *(B) Financial Advisor SMITH BARNEY 100 Front Street, 15 th Floor 01608 Worcester	Email: james.bl.kenary@smithbarney.com 508 751 5610
<u>KING, PHYLLIS</u> – Camping Committee-1974 *(H) 63 Locust Avenue 01540 Oxford	508 987 2664
<u>KRONLUND, KENNETH H., M.D.</u> -1995 (B) FALLON CLINIC, INC. 630 Plantation Street 01605 Worcester *(H) 8 Straw Hollow Lane 01545 Shrewsbury	Email: Shrewsbury@aol.com 508 852-0600 Ext. 51519 508 842 3484
<u>LUDDEN, GARY</u> -2009 (B) WOODMEISTER 1 Woodmeister Way 01520 Holden (H) 453 Main Street 01543 Rutland	Email: Gary.ludden@woodmeister.com 774 345 1000 508 886 2353
<u>MARINI, STEPHEN</u> – 2009 *(B) Assistant Vice President of Academic Affairs QUINSIGAMOND COMMUNITY COLLEGE 670 West Boylston Street 01606 Worcester	Email: smarini@qcc.mass.edu 508 854 4272
<u>MATULAITIS, VINCENT</u> – Vice President-Membership-2003 *(H) 70 Moore Avenue 01602 Worcester	Email: Matulv@earthlink.net 508 756 1089

MAZZONE, FATHER JIM-2008

*(B) Director of Vocations
HOLY NAME PARISH
51 Illinois Street 01610 Worcester
Email: jmazzone@charter.net
508 799-2368 (Fax)
508 340 5788

McNAMARA, JAMES P, PhD – 2009

*(B) Executive Director
Office of Technology Management
UMASS MEDICAL SCHOOL
333 South Street 01545 Shrewsbury
Email: james.mcnamara@umassmed.edu
508 856 4390

PAULSEN JR, ROBERT E – Vice President-Finance – 2004

*(B) VicePresident-Commercial Banking Group
MIDDLESEX SAVINGS BANK
120 Flanders Road, Mail Stop W2A-1 01581 Westborough
(H) 1 Eastern Lane 01543 Rutland
Email: ROBERT.PAULSEN@middlesexbank.com
508 870 0390 (Fax)
508 887 0465 ©
508 599 5845
508 886 6249

POWERS, EDWARD M., JR.

*(B) FLAGSHIP BANK
120 Front Street, Box 487 01608 Worcester
(H) 21 Winter St 01510 Clinton
Email: epowers@flagship.com
508 890 5106

RAY, ROCHELLE-2007

*(H) 3 South Street 01568 Upton
Email: Rochelle@rayfamily.com
508 529 9150
508 529 9151 (Fax)

REIDY, FATHER RICHARD

(B) St. Paul Cathedral Rectory
38 High Street 01609 Worcester

SCHULTZ, ERIC H.- Council President-2007 (-2001)

*(B) FALLON COMMUNITY HEALTH PLAN
One Chestnut Place
10 Chestnut Street 01608 Worcester
(H) 10 Gable Ridge Road 01581 Westboro
Email: Eric.Schultz@FCHP.ORG
508 368 9550 (Fax)
508 368 9816 Ext. 69816
508 366 2975

SHAH, SANJAY N.- Past Council President-1997

EBS Consulting
*(H) 9 Olde Connecticut Path 01581 Westboro
Email: ebs.consulting@charter.net
508 871 0928
508 366 4090

SIPOS, WILLIAM A. – VP Operation -1995

*(H) 10 Wyoma Drive 01501 Auburn
Email: bsipos1@verizon.net
508 753 5572

SPADEA, JOSEPH-2003

*(B) McDONALD'S OF SPENCER & AUBURN
8 Lake Street 01562 Spencer
Email: Sellial@verizon.net
508 885 9011

<u>SPELLANE, JOHN J., ESQ-Immediate Past Council President-1996</u>				Email: SpillaneJJ@aol.com
	Attorney			508 752-2344 (Fax)
*(B)	23 Institute Road	01609	Worcester	508 756 4342
(H)	7 Academy Street	01609	Worcester	508 756 0037
 <u>SPELLANE, MICHAEL, ESQ. – 2009</u>				Email: mjspillane@yahoo.com
*(B)	SPILLANE & SPILLANE			
	23 Institute Road	01609	Worcester	508.756 4342
 <u>SYCKS, STEPHEN-VP Program-2006</u>				Email: ssycks@web5.com
(B)	VP Small Business Lender			
	Webster Five			508 438 4700 (Fax)
	200 Commercial Street	01608	Worcester	508 438 4725
				774 239 2459 (cell)
*(H)	30 Huntington Ave	01606-3541	Worcester	508 762 3604
 <u>TASHJIAN, LUKE T. ESQ – 2009</u>				Email: ltashjian@tswlaw.com
*(B)	TASHJIAN, SIMSARIAN & WICKSTROM, LLP			
	370 Main Street	01608	Worcester	508 756 1578
 <u>THOMPSON, CHARLES-Camping Chairman-2006</u>				Email: Chast155@charter.net
*(H)	261 Carpenter Road	01588	Whitinsville	508 234 1230
				508 234 1233 (Fax)
 <u>WHITE, WILLIAM – Chaplain Chairman-2000</u>				Email: wwhite@worchester.edu
(B)	Dean, Graduate & Continued Education			
	WORCESTER STATE COLLEGE			508 929 8100 (Fax)
	486 Chandler Street	01602	Worcester	508 929 8811
*(H)	5 4 th Avenue	01571	Dudley	508 943 6529
 <u>WILLIAMS, SCOTT J.-2009</u>				Email: sjwilliams@unum.com
(B)	Vice President, IDI Underwriting & Products			
	UNUM US			
	18 Chestnut Street	01608	Worcester	774 437 7165
*(H)	4 Rolling Woods Dr	01542	Hubbardston	978 928 5291

- Mailing Address

MOHEGAN COUNCIL

RESPONSIBLE FOR CUSTODY OF FUNDS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

RESPONSIBLE FOR FUND RAISING

John S. Garee, 19 Harvard Street, Worcester, MA 01609

Alison Specter, 28 Johnson Rd, Sutton, MA 01590

RESPONSIBLE FOR CUSTODY OF FINANCIAL RECORDS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

AUTHORIZED TO SIGN CHECKS

John S. Garee, 19 Harvard Street, Worcester, MA 01609

David Smith, 61 Beach St, Millbury, MA 01527

Keith Erickson, 60 Lynnhaven St., Leominster, MA 01453

John J. Spillane, 23 Institute Ed, Worcester, MA 01609

Robert Paulsen, 1 Eastern Ln, Rutland, MA 01543

**BOY SCOUTS OF AMERICA
MOHEGAN COUNCIL, INC.
EIN 04-2105867**

FORM 990 2008 - MA FORM PC 2008

During 2008, the organization became aware of a defalcation in the amount of \$227,220. Under normal circumstances, the organization had an audit completed before the extended due date of required tax returns. However, due to the circumstances surrounding the defalcation and its discovery, the completion of the audit has been delayed. The expected completion date is January, 2010. The additional time for the audit was necessitated by additional work in connection with the investigation of the fraud. As the perpetrator of the fraud had intentionally disguised accounting records to hide the defalcation, this made the preparation of accurate financial statements difficult and time consuming.

As an interim step leading to the preparation of the audit report, the organization engaged the certified public accounting firm of Bisceglia, Steiman & Fudeman in Worcester, Massachusetts to prepare compiled financial statements and assist the organization in the determination of the defalcation details. The accompanying tax returns have been prepared based on the compiled financial statements. Upon completion of the audit, management will compare the tax returns as filed to the information presented in the audit and file amended.

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only. ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	BOY SCOUTS OF AMERICA MOHEGAN COUNCIL, INC.	04-2105867
	Number, street, and room or suite number. If a P.O. box, see instructions	
	19 HARVARD ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	WORCESTER, MA 01609	

Check type of return to be filed (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ► JOHN S GAREE

Telephone No. ► 508-752-3768FAX No. ► 508-752-3047

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 09, to file the exempt organization return for the organization named above.

The extension is for the organization's return for

► ☒ calendar year 20 08 or► ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II	Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).
----------------	---

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization BOY SCOUTS OF AMERICA MOHEGAN COUNCIL, INC.	Employer identification number 04-2105867
	Number, street, and room or suite number If a P O box, see instructions BISCEGLIA, STEIMAN & FUDEMAN, LLP 44 FRONT STREET, SUITE 430	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions WORCESTER, MA 01608	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|--|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ▶ JOHN S GAREE
Telephone No. ▶ 508-752-3768 FAX No. ▶ 508-752-3047
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15, 2009.
 5 For calendar year 2008, or other tax year beginning , 20 , and ending , 20 .
 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
 7 State in detail why you need the extension TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO
GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature _____ Title **▶ SCOUT EXECUTIVE** Date _____